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of an exception or of an exemption of property from taxation. That is, in part, in response to a recent Nebraska Supreme Court case which we believe correctly interpreted statutes but we're making it explicit. The requirement that only the assessor be allowed that appeal is kind of a boot...suspenders and belt kind of a provision in my estimation, but it is there for your consideration. There is a provision that says that special masters that are appointed by the TERC cannot actually, in effect, render decisions for the TERC; that the decisions are always the purview and the exclusive responsibility of the TERC Commission itself; that the special master cannot decide a case either in terms of its...the application of the law or the facts. There was some discussion, in fact, there were proposed rules over the summer from TERC that would have reached a contrary result, as astonishing as that may sound. The provisions of LB 1279 are the result of work that has been ongoing by a commission that we created a year ago. It was created under the auspices of LB 84. It affects budgets and auditing processes and it was recommended to us by the State Auditor's Office, again, as a result of the procedures or the process that was undergone by the study committee appointed under LB 84. The provisions of LB 1279 do a couple of different things. One, it improves lists that we have in the statutes of political subdivisions subject to either the budget or the audit requirements. It clarifies when you would be subject to either the budget or the audit requirements by stating a bright line rule that if you levy for property taxes or you receive state aid for which you're accountable then you're subject to the Budget Act and you're subject to the Audit Act without relying necessarily on the specific list. That means, for example, that some political subdivision that simply receives a grant from a county board, for example, is not automatically subject to either the Audit or the Budget Act. There is a deletion of a reference to volunteer fire departments' accounts in audits. Certainly we're entitled to audit the public funds of a volunteer fire department, but there was a provision that said you couldn't audit other accounts. That left open the question of whether you should have audited those accounts, so we're simply deleting that provision. There is a change in term. We have something called a railroad safety transportation district. They're misnamed in the statutes now as railroad safety transportation districts. We're going to clarify that and fix